

Fuzzy forecasting of the cash flow statement based on accounting data

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Abstract

© 2014, Mediterranean Center of Social and Educational Research. All rights reserved. This article is devoted to the practical aspects of the cash flow statement forecast. The proposed formation method is based on the fuzzy logics and the procedure of expert evaluations. As the result of premade theoretical analysis of the financial statements fuzzy forecast, a computer program has been developed to support the formation of the forecasted cash flow statement. The article describes the software's working algorithm and presents its main windows.

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Keywords

Cash flow statement forecasting, Computer software, Expert evaluations, Fuzzy sets